

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name Grand Blanc District Library Commission	County Genesee
Audit Date 12/31/04	Opinion Date 5/27/05	Date Accountant Report Submitted to State:	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- | | |
|---|---|
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	✓		
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGR).			✓

Certified Public Accountant (Firm Name)

BKR Dupuis & Ryden

Street Address

111 East Court Street, Suite 1A

City

Flint

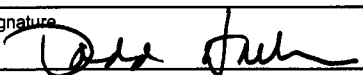
State

MI

ZIP

48502

Accountant Signature


CIA

Date

6/29/05

Annual Financial Report

**Grand Blanc District Library Commission
Grand Blanc, Michigan**

December 31, 2004

with *Independent Auditors' Report*

**Grand Blanc District Library Commission
Annual Financial Report
For the Fiscal Year Ended December 31, 2004**

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Introductory Section

**Grand Blanc District Library Commission
Grand Blanc, Michigan
List of Appointed Officials**

Michael Bourke	President
Bob Jones	Vice President
Judith R. Schroeder	Secretary
Debbie Rolf	Treasurer
Pat DeMarco	Trustee

Financial Section

Independent Auditors' Report

The Honorable Members of the
Grand Blanc District Library Commission
City of Grand Blanc, Michigan

We have audited the financial statements of the governmental activities of the Grand Blanc District Library Commission, Grand Blanc, Michigan, as of December 31, 2004, and for the year then ended, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note IB, the Commission has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as of December 31, 2004.

In our opinion, the financial statements referred to in the first paragraph, present fairly, in all material respects, the respective financial position of the governmental activities of the Grand Blanc District Library Commission, Grand Blanc, Michigan at December 31, 2004, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on page 4 and the information in the required supplementary information section on page 12 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Commission's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

BKR Dupuis & Ryden

Certified Public Accountants
Flint, Michigan

May 27, 2005

Management's Discussion and Analysis

Grand Blanc District Library Commission Management's Discussion and Analysis

As management of Grand Blanc District Library Commission, we offer readers of Grand Blanc District Library Commission's financial statements this narrative overview and analysis of the financial activities of the Grand Blanc District Library Commission.

The basic financial statements for the Grand Blanc District Library Commission are comprised of the governmental fund balance sheet/statement of net assets, combined statement of revenues, expenditures, and changes in fund balances-statement of activities and notes to the financial statements.

The statement of net assets presents the information of the governmental fund for both the assets and liabilities, with the difference between the two reported as net assets.

The statement of activities presents information showing how the governmental fund's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the governmental fund financial statements.

Financial Highlights

The government-wide financial analysis focuses on the Statement of Net Assets and the Statement of Activities. The total assets of the Commission are \$104,558 of which \$1,118 represents fixed assets net of accumulated depreciation. The liabilities are \$2,435, which represents amounts due to vendors, leaving current net assets of \$102,123.

Net assets invested in capital assets amount to \$1,118. Net assets increased \$20,430 for the Commission as a result of \$71,915 in expenses which were offset by local government contributions of \$92,000 and interest income of \$345.

The Commission adopted and amended their budget. General fund revenues of \$92,345 exceeded expenditures of \$71,822 increasing fund balance by \$20,523. General fund expenditures were \$20,178 under the amended budget.

Basic Financial Statements

**Grand Blanc District Library Commission
Statement of Net Assets and
Governmental Fund Balance Sheet
General Fund
December 31, 2004**

	<u>General Fund</u>	<u>Adjustments (Note II A)</u>	<u>Statement of Net Assets</u>
Assets			
Cash and cash equivalents	\$ 103,440	\$ -	\$ 103,440
Capital assets	-	1,118	1,118
Total assets	<u>\$ 103,440</u>	<u>1,118</u>	<u>104,558</u>
Liabilities			
Accounts payable	<u>\$ 2,435</u>	-	<u>2,435</u>
Fund Balance/Net Assets			
Fund balance:			
Unreserved - undesignated	<u>101,005</u>	<u>(101,005)</u>	<u>-</u>
Total fund balance	<u>101,005</u>	<u>(101,005)</u>	<u>-</u>
Total liabilities, and fund balance	<u>\$ 103,440</u>		
Net assets:			
Invested in capital assets		1,118	1,118
Unrestricted		<u>101,005</u>	<u>101,005</u>
Total net assets		<u>\$ 102,123</u>	<u>\$ 102,123</u>

See notes to financial statements.

**Grand Blanc District Library Commission
Statement of Activities and
Governmental Fund Revenues, Expenditures, and
Changes in Fund Balance
General Fund
For the Year Ended December 31, 2004**

	<u>General Fund</u>	<u>Adjustment (Note II B)</u>	<u>Statement of Activities</u>
Expenditures/expenses:			
Library building operations	\$ 71,822	\$ 93	\$ 71,915
Program revenues:			
Intergovernmental:			
Charter Township of Grand Blanc	55,200	-	55,200
City of Grand Blanc	36,800	-	36,800
Total program revenues	92,000	-	92,000
Net program revenue (expenditure)	20,178	(93)	20,085
General revenues:			
Interest and other	345	-	345
Excess (deficiency) of revenues over expenditures	20,523	(93)	20,430
Fund balance/net assets:			
Beginning of the year	80,482	1,211	81,693
End of the year	<u>\$ 101,005</u>	<u>\$ 1,118</u>	<u>\$ 102,123</u>

See notes to financial statements.

Notes to Basic Financial Statements

Grand Blanc District Library Commission
Grand Blanc, Michigan
Notes to Financial Statements
December 31, 2004

I. Summary of significant accounting policies

The accounting policies of the Grand Blanc District Library Commission conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the Grand Blanc District Library Commission.

A. Reporting entity

The Grand Blanc District Library Commission was formed in September 1, 1991, by an agreement between the City of Grand Blanc and Grand Blanc Township. The Commission was organized for the purpose of providing library services for the district.

The Commission is governed by a five-member Board appointed by the governing bodies of the participating members. The agreement provides that the allocation will be 60%, and 40% of the net expenses split between the two municipalities. In addition, the Board of the Commission is required to submit an annual operating budget to the governing body of each municipality for approval. Any of the members may withdraw from the Commission by giving written notice one year prior to withdrawal. The withdrawing municipality shall convey its interest to the other participating municipality and shall be reimbursed for its share according to a mutual payment plan which will be consistent with allowable budget expenditures.

The City of Grand Blanc made a contribution of \$36,800 and Grand Blanc Township contributed \$55,200 for a total of \$92,000 for the year ended December 31, 2004.

B. Government-wide and fund financial statements

During the year ended December 31, 2004, the Commission implemented a new financial reporting model, as required by the provision of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The new standard requires government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct* expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or units of government who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Grand Blanc District Library Commission
Grand Blanc, Michigan
Notes to Financial Statements
December 31, 2004

I. Summary of significant accounting policies – (continued)

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The Commission does not have any proprietary or fiduciary funds.

Governmental fund financial statements (i.e. the balance sheet and governmental statement of revenues, expenditures, and changes in fund balance) are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. This means that only current assets (expendable available financial resources) and current liabilities (those expected to be liquidated with expendable financial resources) are generally included on its balance sheet. Its reported fund balance (net current assets) is considered a measure of "available spendable resources." Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Municipal billings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following governmental fund:

General Fund – It is used to account for all financial resources except those required to be accounted for in another fund.

D. Assets, liabilities, and net assets or equity

1. Deposits

The Commission's cash and cash equivalents include cash on hand and demand deposits.

2. Capital assets

Capital assets, which include equipment, are reported only in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$300 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Grand Blanc District Library Commission
Grand Blanc, Michigan
Notes to Financial Statements
December 31, 2004

I. Summary of significant accounting policies – (continued)

D. Assets, liabilities, and net assets or equity – (continued)

2. Capital assets – (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Furniture and fixtures are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and fixtures	7
Equipment	7

3. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

4. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between *fund balance -total governmental funds* and *net assets -governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Fund Balance Sheet. The details of this difference at December 31, 2004 are as follows:

Capital assets, net of accumulated depreciation	<u>\$ 1,118</u>
Net adjustment to increase <i>fund balance -total governmental funds</i> to arrive at <i>net assets -governmental activities</i>	<u>\$ 1,118</u>

Grand Blanc District Library Commission
Grand Blanc, Michigan
Notes to Financial Statements
December 31, 2004

II. Reconciliation of government-wide and fund financial statements – (continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances -total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation is that governmental funds report capital outlays as expenditures at the time of purchase. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this difference for the year ended December 31, 2004 are as follows:

Capital outlay	\$ 300
Depreciation expense – library building operations	<u>(393)</u>
Net adjustment to decrease <i>net changes in fund balances -</i> <i>total governmental funds</i> to arrive at <i>changes in net assets</i> <i>of governmental activities</i>	<u>\$ (93)</u>

III. Stewardship, compliance, and accountability

Budgetary information

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December 1, a proposed operating budget is submitted to the Commission Board for the year commencing December 1. The operating budget, which is prepared on a basis consistent with accounting principles generally accepted in the United States of America, includes total proposed expenditures, and the means of financing them, for the General Fund.
2. After the Board reviews the proposed budget, it is then sent to the two municipalities for their approval. The budget is legally adopted on a fund basis after each municipality submits its approval to the Commission Board.
3. Any revisions that alter the total expenditures of the General Fund must first be approved by the Board and then by each municipality.
4. Budget appropriations lapse at year end.
5. Budgeted amounts are reported on the financial statements as originally adopted and as finally amended by the Commission Board.

Grand Blanc District Library Commission
Grand Blanc, Michigan
Notes to Financial Statements
December 31, 2004

IV. Detailed notes on all funds

A. Deposits and investments

Deposits:

Deposits are carried at cost and consist of a checking, savings, and money market account. The carrying amount of deposits is separately displayed on the balance sheet as "Cash and Cash Equivalents".

At year end, the carrying amount of the Commission's deposits was \$103,440 and the bank balance was \$104,341. The bank balance is greater due to outstanding checks that have not cleared the bank of the bank balance, \$68,768 (65.9%), was covered by federal depository insurance.

The Commission has adopted an investment policy and Bank One is its authorized depository.

B. Capital assets

Capital asset activity for the year ended December 31, 2004 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets being depreciated:				
Furniture and fixtures	\$ 2,847	\$ -	\$ -	\$ 2,847
Equipment	480	300	-	780
	-	-		-
Total capital assets being depreciated	<u>3,327</u>	<u>300</u>	<u>-</u>	<u>3,627</u>
Less accumulated depreciation for:				
Furniture and fixtures	(1,767)	(309)	-	(2,076)
Equipment	(349)	(84)	-	(433)
Total accumulated depreciation	<u>(2,116)</u>	<u>(393)</u>	<u>-</u>	<u>(2,509)</u>
Total capital assets, being depreciated, net	<u>1,211</u>	<u>(93)</u>	<u>-</u>	<u>1,118</u>
Governmental activities capital assets, net	<u>\$ 1,211</u>	<u>\$ (93)</u>	<u>\$ -0-</u>	<u>\$ 1,118</u>

V. Risk management

The Commission is exposed to various risks at loss related to property loss, torts, errors and omissions. The Commission has purchased commercial insurance for coverage of all claims. Settled claims for the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Required Supplementary Information

Grand Blanc District Library Commission
Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual-General Fund
For the Year Ended December 31, 2004

	Original & Amended Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
Charter Township of Grand Blanc	\$ 55,200	\$ 55,200	\$ -
City of Grand Blanc	36,800	36,800	-
Interest and other income	-	345	345
	<hr/>	<hr/>	<hr/>
Total revenues	92,000	92,345	345
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Utilities	30,000	23,557	6,443
Janitorial services	16,000	14,944	1,056
Building repairs and maintenance	13,000	5,260	7,740
Telephone	600	551	49
Grounds maintenance	8,000	6,442	1,558
Professional services	5,000	1,100	3,900
Insurance	6,500	5,040	1,460
Miscellaneous	400	315	85
Plumbing and heating repair	10,000	3,714	6,286
Sidewalk replacement	-	9,300	(9,300)
Security system maintenance	2,500	1,599	901
	<hr/>	<hr/>	<hr/>
Total expenditures	92,000	71,822	20,178
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	-	20,523	20,523
	<hr/>	<hr/>	<hr/>
Fund balance - beginning of year	80,482	80,482	-
	<hr/>	<hr/>	<hr/>
Fund balance - end of year	<u>\$ 80,482</u>	<u>\$ 101,005</u>	<u>\$ 20,523</u>

See notes to financial statements.

May 27, 2005

Honorable Members of the Board
Grand Blanc District Library Commission
515 Perry Road
Grand Blanc, Michigan 48439

We have audited the financial statements of the Grand Blanc District Library Commission for the year ended December 31, 2004, and have issued our report under a separate cover.

In planning and performing our audit of the financial statements of the Grand Blanc District Library Commission for the year ended December 31, 2004, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted a certain matter that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Commission's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The following condition was communicated to the Board in conjunction with the prior year's audit and also existed during the current year.

Lack of Segregation of Duties

Because of the volunteer status and the small number of Commission members, the major weakness in the accounting system is a lack of segregation of duties. Duties are properly segregated when Commission responsibilities are arranged so that the work of one board member is reviewed by another and no one board member has control over both the safekeeping of a Commission asset and the financial records for the same asset. The Treasurer of the Commission has control over both the Commission's bank accounts and the financial records. Under these circumstances, the possibility of a error being made in the accounting records and not being discovered on a timely basis exists.

We wish to make it absolutely clear that we are not suggesting that the Treasurer is making errors of any nature. During the course of our audit, we found the Treasurer's records to be both complete and accurate. What we are saying is that due to the lack of segregation of duties, there is an inherent limitation in your system of internal accounting control, and we are required to disclose this to you.

Honorable Members of the Board
Grand Blanc District Library Commission
May 27, 2005
Page 2

While a lack of segregation of duties exists, the Board has implemented policies and accounting procedures to provide assurance that all disbursements of the Commission are authorized and proper:

- A second signature is required on all Commission checks.
- The Board receives monthly financial reports and reviews all disbursements prior to payment.
- Fidelity bond coverage has been obtained for the Treasurer.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by Commission members in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition noted above is a material weaknesses.

This report is intended solely for the information and use of the Grand Blanc District Library Commission and the Michigan Department of Treasury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

We appreciated the opportunity of working with Ms. Debbie Rolf of the Commission. We would like to thank Debbie for the consideration she extended to us during the course of the audit. If you have any questions or concerns regarding the above recommendations or any other items throughout the year, we encourage you to please give us a call.

Sincerely,



BKR Dupuis & Ryden
Flint Office